

## § 301.4

by railroad, subject to part I of the Interstate Commerce Act.

[Board Order 40-368, 5 FR 2718, Aug. 1, 1940, as amended by Board Order 41-526, 7 FR 97, Jan. 6, 1942]

### § 301.4 Who are employers.

The provisions of § 201.1(k) and the provisions of §§ 202.2 through 202.15 of this chapter shall be applicable to the determination of who are employers under the Railroad Unemployment Insurance Act to the same extent and in the same manner as they are applicable to the determination of who are employers under the Railroad Retirement Act of 1937.

[Board Order 40-368, 5 FR 2718, Aug. 1, 1940]

## PART 302—QUALIFIED EMPLOYEE

Sec.

302.1 Introduction.

302.2 Definitions.

302.3 Qualifying conditions.

302.4 Nonqualifying earnings or payments.

302.5 Accelerated benefit year.

302.6 Publication requirements.

302.7 Establishing base year service and compensation.

AUTHORITY: 45 U.S.C. 362(1).

SOURCE: 56 FR 6966, Feb. 21, 1991, unless otherwise noted.

### § 302.1 Introduction.

This part sets forth the base year service and compensation required of an employee to qualify for benefits under the Railroad Unemployment Insurance Act with respect to a benefit year. Under the Act, only employees who satisfy the qualifying conditions of section 3 of the Act may be paid benefits. No provision is made for payment of dependents benefits for an employee's spouse or children. A qualified employee who claims benefits must demonstrate that he or she is eligible for benefits in accordance with the other provisions of the Act and this chapter. However, a qualified employee who is disqualified under any of the provisions of section 4 of the Act does not forfeit his or her status as a qualified employee.

### § 302.2 Definitions.

*Base year.* The term "base year" means the completed calendar year im-

## 20 CFR Ch. II (4-1-05 Edition)

mediately preceding the beginning of the benefit year.

*Benefit year.* The term "benefit year" means the 12-month period beginning July 1 of any year and ending June 30 of the next year. If a registration period begins in June and ends in July, the benefit year ending date is deemed to be the last day of such registration period. If an employee is eligible for payment of extended benefits, the benefit year ending date for such employee will be June 30, or the last day of his or her extended benefit period, whichever date is later.

*Compensation.* The term "compensation" means generally any form of earnings or money remuneration earned on the basis of railroad employment during any month, excluding any amount in excess of the monthly compensation base for that month and also excluding payments of the character described in § 302.4 of this part.

*Monthly compensation base.* The term "monthly compensation base" means the greater of \$600, or the amount calculated using the following formula:

$$MCB = 600 \left( 1 + \frac{A - 37,800}{56,700} \right)$$

For the purpose of this formula, "MCB" is the dollar amount of the monthly compensation base, and "A" is the amount of the Tier I tax base under section 3231(e)(2) of the Internal Revenue Code for the calendar year for which the monthly compensation base is being computed. If the dollar amount computed under this formula is not a multiple of \$5, it shall be rounded to the nearest multiple of \$5. If the dollar amount computed is equidistant between two multiples of \$5, it shall be rounded up the nearest multiple of \$5.

*Registration period.* With respect to unemployment benefits, the term "registration period" has the meaning given in § 325.1(c) of this chapter. With respect to sickness benefits, the term "registration period" has the meaning given in § 335.1(d) of this chapter.

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